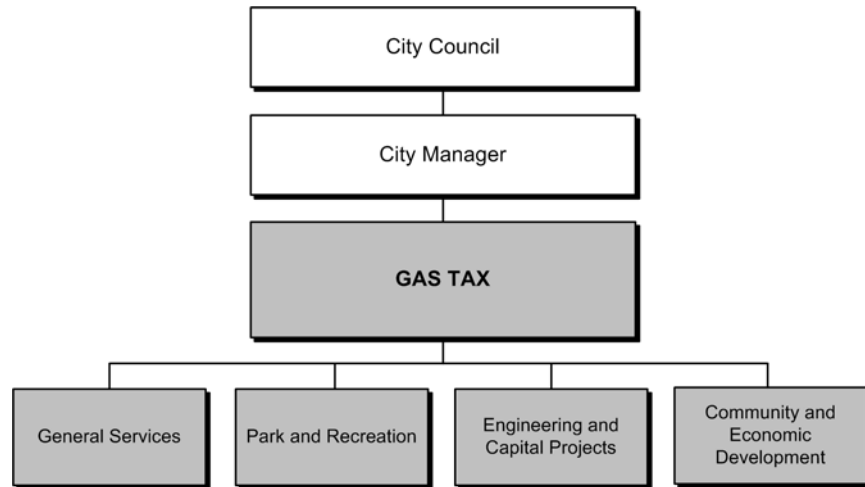


Gas Tax





Mission Statement

To fund energy and maintenance of street lighting, traffic signals, traffic signs and markings, including the City's share of Gaslamp Quarter Lighting and San Diego Street Lighting District Number One; to continue researching ways to reduce energy costs; to provide maintenance of City streets; and to provide maintenance of median landscape, tree trimming and waste removal in the street rights-of-way.

Department Description

The Gas Tax Fund is the result of a combination of laws that tax the use of gasoline. The current total tax on fuel is \$0.18 per gallon. The City of San Diego's share of Gas Tax revenue is based on a formula consisting of vehicle registration, assessed valuation and population. The funding generated is used to perform Citywide repairs and restoration to existing roadways, reduce congestion, improve safety and provide for the construction of needed facilities within the public rights-of-way.

The Gas Tax Fund is also responsible for funding energy related costs and maintenance of street lighting, traffic signals, traffic signs and markings, including the City's share of Gaslamp Quarter Lighting and San Diego Street Lighting District Number One; to continue researching ways to reduce energy costs; to provide maintenance of City streets; and to provide maintenance of median landscape, tree trimming and waste removal in the street rights-of-way.

The Auditor and Comptroller's Office, Engineering and Capital Projects Department and the Financial Management Department are reimbursed for costs related to administrative oversight of the fund and for Project Financial Reporting. The Park and Recreation Department provides landscape maintenance for select center medians and rights-of-way. The General Services Department is reimbursed for street maintenance services. The Engineering and Capital Projects Department is also reimbursed for traffic engineering.

Gas Tax

Gas Tax				
	FY 2003 BUDGET	FY 2004 BUDGET	FY 2005 FINAL	FY 2004-2005 CHANGE
Positions	0.00	0.00	0.00	0.00
Personnel Expense	\$ -	\$ -	\$ -	\$ -
Non-Personnel Expense	\$ 25,709,208	\$ 23,504,180	\$ 23,791,501	\$ 287,321
TOTAL	\$ 25,709,208	\$ 23,504,180	\$ 23,791,501	\$ 287,321

Department Expenditures

	FY 2003 BUDGET	FY 2004 BUDGET	FY 2005 FINAL
GAS TAX			
Gas Tax			
Auditor & Comptroller	\$ 75,899	\$ 77,715	\$ 106,312
Community & Economic Development	\$ -	\$ -	\$ 26,103
E&CP - Traffic Eng	\$ -	\$ -	\$ 2,944,715
Engineering & Capital Projects	\$ 74,870	\$ 18,162	\$ 18,798
Financial Management	\$ 100,829	\$ 101,839	\$ 105,510
Gas Tax CIP	\$ 140,000	\$ -	\$ -
General Services	\$ 21,458,236	\$ 19,548,124	\$ 18,994,953
Park & Recreation	\$ 902,601	\$ 913,205	\$ 1,595,110
Traffic Engineering	\$ 2,956,773	\$ 2,845,135	\$ -
Total	\$ 25,709,208	\$ 23,504,180	\$ 23,791,501

Significant Budget Adjustments

GAS TAX

Gas Tax	Positions	Cost
Support for Park and Recreation Department	0.00	\$ 668,162
Increase to reimburse the Park and Recreation Department for street median maintenance of select center medians and rights-of-way.		
Support for Engineering and Capital Projects Department - Transportation Engineering (Operations)	0.00	\$ 99,580
Increase to reimburse the Engineering and Capital Projects Department for transportation engineering services.		
Support for Administration	0.00	\$ 32,904
Increase to reimburse the City Auditor and Comptroller, Financial Management Department and the Engineering and Capital Projects Department for administrative oversight of the Gas Tax Fund.		

Significant Budget Adjustments

GAS TAX

Gas Tax	Positions	Cost
Support for Community and Economic Development Department - Maintenance Assessment Districts	0.00 \$	26,103
Increase to reimburse the Community and Economic Development Department for landscape maintenance of select center medians and rights-of-way.		
Support for Park and Recreation Department - Maintenance Assessment Districts	0.00 \$	13,743
Increase to reimburse the Park and Recreation Department for landscape maintenance of select center medians and rights-of-way.		
Support for General Services Department - Street Division	0.00 \$	(553,171)
Reduction of Gas Tax funding to the General Services Department for street maintenance services.		

Expenditures by Category

	FY 2003 BUDGET	FY 2004 BUDGET	FY 2005 FINAL
NON-PERSONNEL			
Supplies & Services	\$ 25,709,208	\$ 23,504,180	\$ 23,791,501
SUBTOTAL NON-PERSONNEL	\$ 25,709,208	\$ 23,504,180	\$ 23,791,501
TOTAL	\$ 25,709,208	\$ 23,504,180	\$ 23,791,501

Five-Year Expenditure Forecast

	FY 2005 FINAL	FY 2006 FORECAST	FY 2007 FORECAST	FY 2008 FORECAST	FY 2009 FORECAST	FY 2010 FORECAST
Positions	0.00	0.00	0.00	0.00	0.00	0.00
Personnel Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Personnel Expense	\$ 23,791,501	\$ 24,267,331	\$ 24,752,678	\$ 25,247,732	\$ 25,752,687	\$ 26,267,741
TOTAL EXPENDITURES	\$ 23,791,501	\$ 24,267,331	\$ 24,752,678	\$ 25,247,732	\$ 25,752,687	\$ 26,267,741

Gas Tax

Fiscal Years 2006 - 2010

A 2% inflation rate has been included in the Fiscal Year 2006 - Fiscal Year 2010 expenses.

No major projected requirements.

Gas Tax

Revenue and Expense Statement

GAS TAX FUND 30219

	FY 2003* BUDGET	FY 2004* BUDGET	FY 2005* FINAL
BEGINNING BALANCE AND RESERVE			
Balance from Prior Year	\$ 2,299,578	\$ 13,910	\$ 1,235,554
Continuing Appropriations - CIP	\$ -	\$ -	\$ 186,509
Prior Year Continuing Appropriations	\$ -	\$ -	\$ 20,546
Prior Year Encumbrances	\$ -	\$ -	\$ 50,000
Prior Year Encumbrances - CIP	\$ -	\$ 20,000	\$ -
TOTAL BALANCE	\$ 2,299,578	\$ 33,910	\$ 1,492,609
REVENUE			
Gas Tax Revenue	\$ 22,915,352	\$ 23,075,619	\$ 23,532,052
Interest Earnings	\$ 409,999	\$ 342,142	\$ 250,000
Miscellaneous Revenue	\$ 84,442	\$ 86,419	\$ 86,714
TOTAL REVENUE	\$ 23,409,793	\$ 23,504,180	\$ 23,868,766
TOTAL BALANCE AND REVENUE	\$ 25,709,371	\$ 23,538,090	\$ 25,361,375
CAPITAL IMPROVEMENTS PROGRAM (CIP)			
CIP Expenditures	\$ 140,000	\$ -	\$ -
TOTAL CIP EXPENSE	\$ 140,000	\$ -	\$ -
OPERATING EXPENSE			
Administration - Auditor and Comptroller	\$ 75,899	\$ 77,715	\$ 106,312
Administration - Engineering and Capital Projects	\$ 74,870	\$ 18,162	\$ 18,798
Administration - Financial Management	\$ 100,829	\$ 101,838	\$ 105,510
Community & Economic Development - MADs	\$ -	\$ -	\$ 26,103
E&CP - Transportation Engineering/Operations	\$ -	\$ -	\$ 2,944,715
General Services - Street Division	\$ 21,458,236	\$ 19,548,124	\$ 18,994,953
Park and Recreation	\$ 902,601	\$ 913,206	\$ 1,595,110
Transportation - Traffic Engineering	\$ 2,956,773	\$ 2,845,135	\$ -
TOTAL OPERATING EXPENSE	\$ 25,569,208	\$ 23,504,180	\$ 23,791,501
TOTAL EXPENSE	\$ 25,709,208	\$ 23,504,180	\$ 23,791,501
RESERVE			
Reserve for Continuing Appropriations	\$ -	\$ -	\$ 20,546
Reserve for Continuing Appropriations - CIP	\$ -	\$ -	\$ 186,509
Reserve for Encumbrances	\$ -	\$ 20,000	\$ 50,000
TOTAL RESERVE	\$ -	\$ 20,000	\$ 257,055
TOTAL RESERVE	\$ -	\$ 20,000	\$ 257,055
BALANCE	\$ 163	\$ 13,910	\$ 1,312,819
TOTAL EXPENSE, RESERVE AND BALANCE	\$ 25,709,371	\$ 23,538,090	\$ 25,361,375

* At the time of publication audited financial statements for Fiscal Year 2003 were not available. Therefore, the Fiscal Years 2003 and 2004 columns reflect final budget amounts from the Fiscal Year 2003 and 2004 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.